National City Bank of Chicago v. *National Bank of the Republic of Chicago*, 300 Ill. 103, 132 N. E. 832.

For a discussion of the principles involved, see NOTES, *supra*, p. 749.

CARRIERS — INJURY TO GOODS — LIABILITY WHEN GOODS ARE ACCOMPANIED BY OWNER. — The defendant operated a ferry for hire, holding himself out to serve everyone who should desire to make use of the facilities he offered. The boat he used was not equipped with chains, bumpers, or end-gates. The plaintiff drove his team of mules and wagon on the boat to be ferried. Shortly after the boat left the landing the mules for some unknown reason backed so that the hind wheels of the wagon hung in the water. The plaintiff undertook to make the mules pull the wagon back on the boat. The wagon, however, dragged the mules into the water and they were drowned. The trial court, without jury, gave judgment for the plaintiff. The defendant appeals, assigning as error that the court had concluded as a matter of law that the defendant was liable by reason of negligence and that as a matter of law the defendant was liable as an insurer of goods. *Held*, that the judgment be affirmed. *Bean* v. *Hinson*, 235 S. W. 327 (Tex. App.).

For a discussion of the principles involved, see NOTES, *supra*, p. 747.

CONFLICT OF LAWS — DOMICIL — EFFICACY OF INTENT TO RETAIN ORIGINAL DOMICIL WHEN OLD HOME IS ABANDONED AND NEW ONE ESTABLISHED. — In a transfer tax proceeding it became necessary to determine the decedent's domicil. His domicil of origin was Connecticut, where he married and raised a family. When sixty years of age, he, with his family, moved to New York. It seems, from the facts and their treatment by the court, that the decedent abandoned his Connecticut home and established a new home in New York; but he unequivocally declared that "he had no intention of changing his legal residence." He died in New York twenty years later. A statute imposed on the decedent's executor the burden of proving that the decedent was not domiciled in New York. (1916 N. Y. LAWS, c. 551, § 1; TAX LAW, § 243.) *Held*, that the decedent was domiciled in Connecticut at the time of his death. *Matter of Lyon*, 191 N. Y. Supp. 260 (Surr. Ct.).

It was at one time thought that the *animus* necessary for a change of domicil was an intent to acquire a new civil status. See *Att'y Gen'l* v. *Countess de Wahlstatt*, 3 H. & C. 374, 387. See 23 HARV. L. REV. 211. But this has probably never been, and certainly is not now, the accepted common-law doctrine. *Douglas* v. *Douglas*, L. R. 12 Eq. Cas. 617. See 35 HARV. L. REV. 189, 191. On the contrary, if one goes to another jurisdiction with the intention merely of becoming subject to the personal law of that jurisdiction, but with no intent to make his home there, he does not acquire a new domicil. *Kerby* v. *Charlestown*, 78 N. H. 301, 99 Atl. 835; *Chaine* v. *Wilson*, 1 Bosw. (N. Y. Super. Ct.) 673. See *Semple* v. *Commonwealth*, 181 Ky. 675, 679, 205 S. W. 789, 791. But see *Matter of Newcomb*, 192 N. Y. 238, 84 N. E. 950; *Winsor's Estate*, 264 Pa. St. 552, 107 Atl. 888; 33 HARV. L. REV. 863. The *animus* necessary for the acquisition of a new domicil is an intent to establish a new home. Not only is this necessary, but, combined with presence, it is conclusive of a change of domicil. The principal case, holding that an intent not to change the domicil controls, seems wrong. *In re Steer*, 3 H. & N. 594; *Butler* v. *Hopper*, 1 Wash. Circ. Ct. 499 (D. Pa.); *Butler* v. *Farnsworth*, 4 Wash. Circ. Ct. 101 (D. Pa.); *Lyman* v. *Fiske*, 17 Pick. (Mass.) 231; *Dickinson* v. *Brookline*, 181 Mass. 195, 63 N. E. 331; *Matter of Rooney*, 172 App. Div. 274, 159 N. Y. Supp. 132; *Turner* v. *Turner*, 87 Vt. 65, 88 Atl. 3. See JACOBS, DOMICIL, §§ 148–149. *Cf. In re Paullin's Will*, 113 Atl. 240 (N. J.). Domicil is merely a legal consequence of the establishment of a home; given that fact, the result should be independent of the will of the party. See DICEY, DOMICIL, 85. See also